

Registered number

06602641

Choices Nursing and Care (Lancaster) Limited

Abbreviated Accounts

31 October 2014

Choices Nursing and Care (Lancaster) Limited

Report to the directors on the preparation of the unaudited abbreviated accounts of Choices Nursing and Care (Lancaster) Limited for the year ended 31 October 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Choices Nursing and Care (Lancaster) Limited for the year ended 31 October 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Lyon Accountants Limited
Chartered Certified Accountants
37 West Street
Congleton
Cheshire
CW12 1JN

23 December 2014

Choices Nursing and Care (Lancaster) Limited**Registered number:** 06602641**Abbreviated Balance Sheet****as at 31 October 2014**

	Notes	2014	2013
		£	£
Fixed assets			
Intangible assets	2	8,000	8,500
Tangible assets	3	175	262
		<u>8,175</u>	<u>8,762</u>
Current assets			
Debtors	166,777	154,794	
Cash at bank and in hand	-	477	
	<u>166,777</u>	<u>155,271</u>	
Creditors: amounts falling due within one year	(148,105)	(156,291)	
Net current assets/(liabilities)		<u>18,672</u>	<u>(1,020)</u>
Net assets		<u>26,847</u>	<u>7,742</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		25,847	6,742
Shareholders' funds		<u>26,847</u>	<u>7,742</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

PS Gallagher

Director

Approved by the board on 23 December 2014

Choices Nursing and Care (Lancaster) Limited

Notes to the Abbreviated Accounts

for the year ended 31 October 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	33% reducing balance
Motor vehicles	25% straight line

Stocks

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets

£

Cost

At 1 November 2013	10,000
At 31 October 2014	10,000

Amortisation

At 1 November 2013	1,500
Provided during the year	500
At 31 October 2014	<u>2,000</u>

Net book value

At 31 October 2014	<u>8,000</u>
At 31 October 2013	<u>8,500</u>

3 Tangible fixed assets**£****Cost**

At 1 November 2013	<u>5,100</u>
At 31 October 2014	<u>5,100</u>

Depreciation

At 1 November 2013	4,838
Charge for the year	87
At 31 October 2014	<u>4,925</u>

Net book value

At 31 October 2014	<u>175</u>
At 31 October 2013	<u>262</u>

4 Share capital**Nominal
value****2014
Number****2014
£****2013
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	1,000	<u>1,000</u>	<u>1,000</u>
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This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.